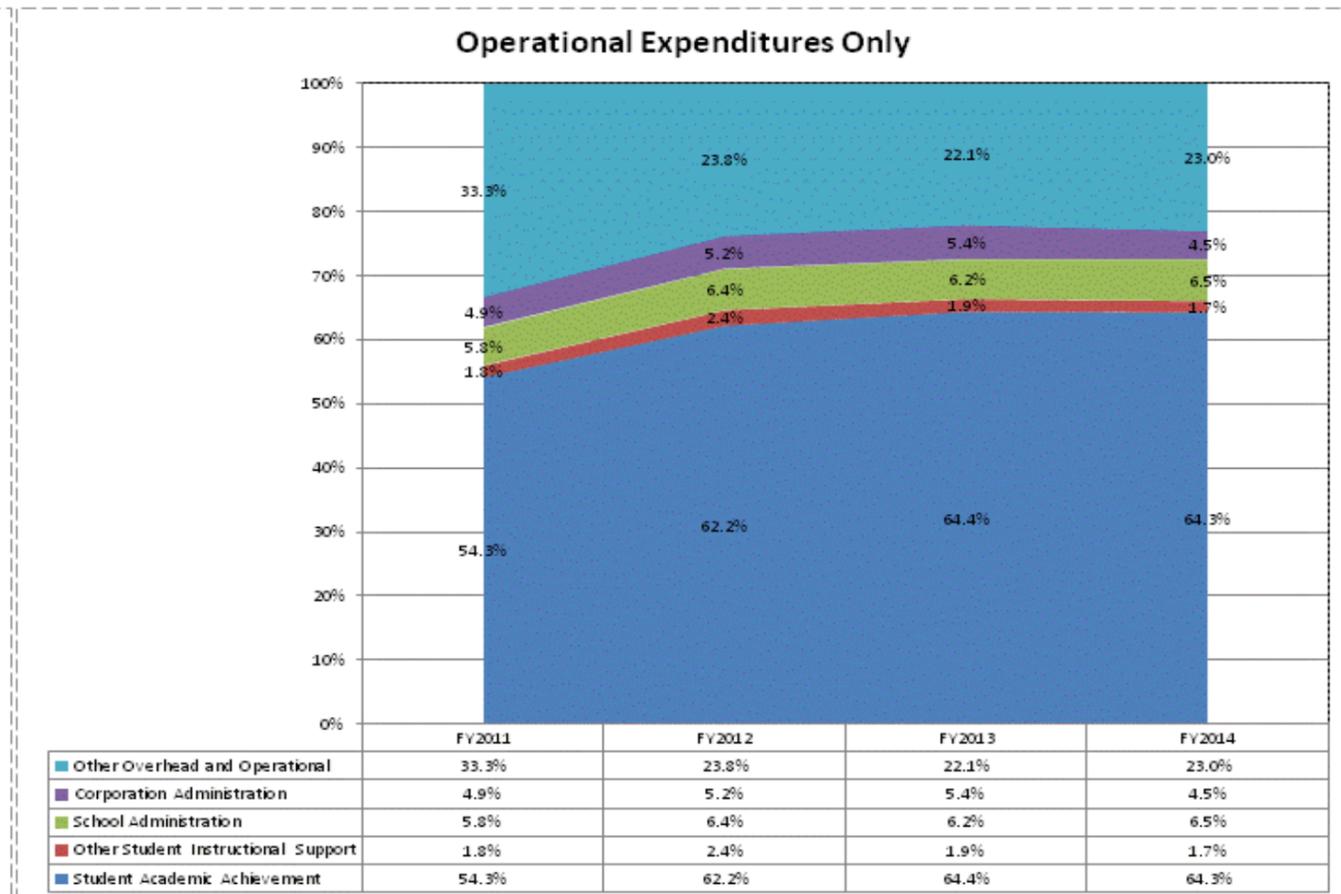
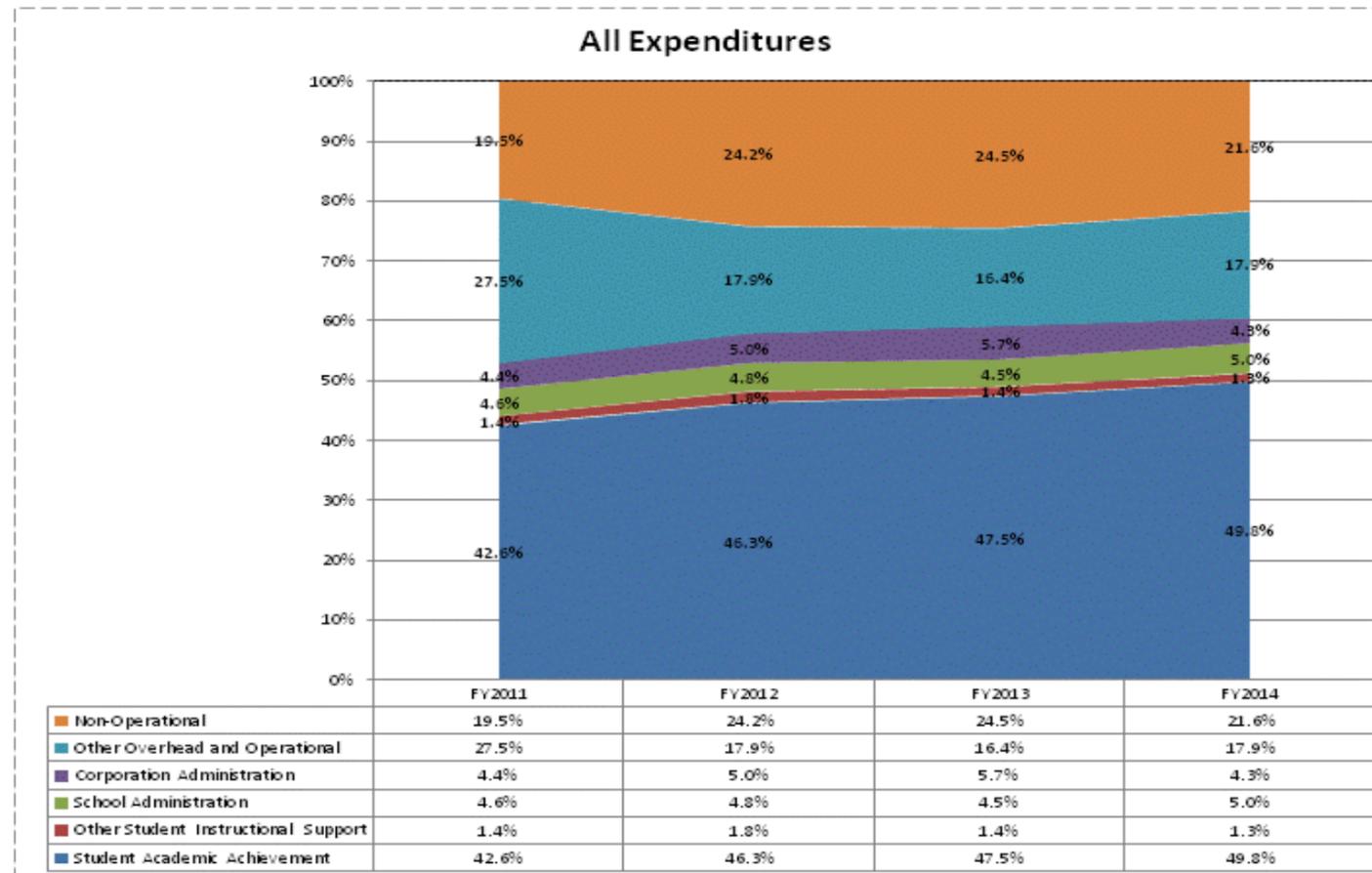


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Decatur Township (5300)

M S D Decatur Township (5300)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$29,530,549	48.9%	\$34,931,402	51.4%	\$33,729,179	47.5%	\$33,815,838	49.8%
Student Instructional Support	\$4,322,559	7.2%	\$2,559,900	3.8%	\$4,259,138	6.0%	\$4,317,410	6.4%
Overhead and Operational Nonoperational	\$15,707,457	26.0%	\$17,775,092	26.2%	\$15,697,671	22.1%	\$15,031,300	22.2%
Nonoperational	\$10,857,601	18.0%	\$12,675,628	18.7%	\$17,392,377	24.5%	\$14,674,191	21.6%
Grand Total	\$60,418,166		\$67,942,023		\$71,078,366		\$67,838,739	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	56.0%	55.2%	53.4%	56.2%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Decatur Township (5300)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$76,745	\$1,612,604	\$1,506,585	\$1,666,511	> 500%	3%	11%
11100 Regular Programs; Elementary	\$7,984,296	\$12,726,777	\$12,316,943	\$12,335,339	54%	-3%	0%
11200 Regular Programs; Middle/Junior High	\$3,839,096	\$4,217,064	\$4,080,657	\$4,131,361	8%	-2%	1%
11300 Regular Programs; High School	\$4,458,507	\$7,111,794	\$6,966,323	\$6,930,788	55%	-3%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$25,319	\$30,512	N/A	N/A	21%
11430 Vocational Education; Distributive Education	\$73,409	\$105,610	\$106,187	\$103,708	41%	-2%	-2%
11440 Vocational Education; Health Occupations	\$34,600	\$84,187	\$101,745	\$100,740	191%	20%	-1%
11450 Vocational Education; Consumer and Homemaking	\$68,743	\$72,689	\$0	\$0	-100%	-100%	N/A
11460 Vocational Education; Occupational Home Economics	\$65,956	\$147,361	\$99,103	\$101,236	53%	-31%	2%
11490 Vocational Education; Industrial Education B	\$52,769	\$0	\$0	\$0	-100%	N/A	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$14,746	\$0	\$0	\$0	-100%	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$30,182	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$142,168	\$171,365	\$286,604	\$283,753	100%	66%	-1%
11910 Other Regular Programs; Competency Testing	\$0	\$4,088	\$0	\$0	N/A	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$20,100	\$111,585	\$1,181	\$0	-100%	-100%	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$54,537	\$58,655	N/A	N/A	8%
12210 Mental Disabilities; Mild Mental Disabilities	\$763,968	\$1,050,715	\$1,503,636	\$1,451,069	90%	38%	-3%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,755	\$205,359	\$818,627	\$827,390	> 500%	303%	1%
12230 Mental Disabilities; Severe Mental Disabilities	\$3,377	\$0	\$0	\$0	-100%	N/A	N/A
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$3	\$0	N/A	N/A	-100%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$300	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$25,035	\$18,247	\$12,842	\$18,413	-26%	1%	43%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$47,771	\$407,430	\$373,886	N/A	> 500%	-8%
12510 Culturally Different; Communication Disorders	\$0	\$530	\$474,067	\$500,710	N/A	> 500%	6%
12520 Culturally Different; Compensatory	\$29,496	-\$26,254	\$0	\$0	-100%	N/A	N/A
12610 Learning Disability	\$896,977	\$1,365,545	\$701,268	\$666,100	-26%	-51%	-5%
12810 Special Education Preschool	\$207,384	\$42,524	\$234,528	\$289,360	40%	> 500%	23%
12900 Other Special Programs	\$136,180	\$293,259	\$1,259	\$130	-100%	-100%	-90%
14100 Summer School Programs; Elementary	\$63,287	\$100,382	\$2,524	\$121,577	92%	21%	> 500%
14200 Summer School Programs; Middle/Junior High School	\$21,636	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$91,473	\$42,657	\$82,585	\$33,200	-64%	-22%	-60%
16100 Remediation Testing	\$518,319	\$205,102	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$48,046	\$128,913	\$343,584	\$330,836	> 500%	157%	-4%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$1,590	\$55,886	\$28,800	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$148,946	\$130,835	\$146,183	\$132,094	-11%	1%	-10%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$2,158,599	\$919,445	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$960,072	\$504,526	\$581,548	N/A	-39%	15%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$26,113	\$28,108	\$57,050	\$32,357	24%	15%	-43%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$4,318	\$65,031	\$41,083	N/A	> 500%	-37%
22110 Improvement of Instruction; Service Area Direction	\$76,686	\$56,864	\$87,577	\$59,816	-22%	5%	-32%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$446,304	\$1,722,135	\$1,361,547	\$1,089,837	144%	-37%	-20%
22130 Improvement of Instruction; Instructional Staff Training	\$814	\$29,881	\$210,478	\$112,991	> 500%	278%	-46%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$106,309	\$89,796	\$55,463	\$39,190	-63%	-56%	-29%
22220 Library/Media Services; School Library	\$141,157	\$585,097	\$494,971	\$503,309	257%	-14%	2%
22250 Library/Media Services; Computer Assisted Instruction Services	\$74,740	\$0	\$0	\$0	-100%	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$54,561	\$84,686	N/A	N/A	55%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$8,374	\$0	N/A	N/A	-100%
22360 Instruction, Related Technology; Network Support	\$384,509	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$92,187	\$21,035	N/A	N/A	-77%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Decatur Township (5300)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
22900 Other Support Service, Instructional Staff	\$0	\$6,472	\$164,118	\$173,241	N/A	> 500%	6%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$600,554	\$502,622	\$257,246	\$582,857	-3%	16%	127%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$13,527	\$6,221	N/A	N/A	-54%
26497 2007 Account Code - Teachers Retirement Fund	\$1,504,004	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$25,338,573	\$34,931,402	\$33,729,179	\$33,815,838	33%	-3%	0%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$15,443	\$45	N/A	N/A	-100%
21130 Attendance and Social Work Services; Social Work Services	\$262,846	\$439,941	\$199,223	\$133,124	-49%	-70%	-33%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$5,500	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$0	\$54	\$0	\$0	N/A	-100%	N/A
21240 Guidance Services; Information Services	\$0	\$0	\$259,995	\$224,769	N/A	N/A	-14%
21320 Health Services; Medical Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21340 Health Services; Nurse Services	\$169,388	\$182,323	\$66,106	\$73,734	-56%	-60%	12%
21390 Health Services; Other Health Services	\$0	\$3,701	\$420	\$0	N/A	-100%	-100%
21430 Psychological Counseling	\$0	\$0	\$289,788	\$299,060	N/A	N/A	3%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$198,810	\$181,156	N/A	N/A	-9%
21990 Other Support Services, Students; Other Student Services	\$0	\$58,348	-\$25	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$3,110,350	\$1,875,534	\$3,039,564	\$3,215,985	3%	71%	6%
24900 Other Support Services, School Administration	\$0	\$0	\$189,815	\$189,537	N/A	N/A	0%
Student Instructional Support Total	\$3,548,084	\$2,559,900	\$4,259,138	\$4,317,410	22%	69%	1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$24,393	\$13,217	\$31,316	\$25,417	4%	92%	-19%
23150 Board of Education; Legal Services	\$30,471	\$18,234	\$53,118	\$26,905	-12%	48%	-49%
23160 Board of Education; Promotion Expenses	\$8,270	\$0	\$5,224	\$18,721	126%	N/A	258%
23190 Board of Education; Other Governing Body Services	\$0	\$13,154	\$0	\$0	N/A	-100%	N/A
23210 Executive Administration; Office of The Superintendent	\$2,062,712	\$4,998,301	\$800,478	\$596,786	-71%	-88%	-25%
23220 Executive Administration; Community Relations	\$0	\$1,580	\$25,148	\$750	N/A	-53%	-97%
23290 Executive Administration; Other Executive Administration Services	\$43,439	\$78,508	\$10,987	\$5,338	-88%	-93%	-51%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$526,240	\$396,711	N/A	N/A	-25%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$73,173	\$66,317	N/A	N/A	-9%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$111,362	\$115,567	N/A	N/A	4%
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$0	\$27,318	N/A	N/A	N/A
25191 Other Fiscal Services; Refund of Revenue	\$95,005	-\$2,984,802	\$176,648	\$45,527	-52%	N/A	-74%
25195 Other Fiscal Services; Bank Account Service Charge	\$5,863	\$8,659	\$8,434	\$1,750	-70%	-80%	-79%
25196 Other Fiscal Services; Cash Change	\$0	\$3,744	\$3,101	\$4,330	N/A	16%	40%
25199 Other Fiscal Services; Other	\$5,208	\$9,911	\$0	\$558	-89%	-94%	N/A
25300 Printing, Publishing, and Duplicating Services	\$49,321	\$42,002	\$28,485	\$24,401	-51%	-42%	-14%
25600 Public Information Services	\$0	\$0	\$74,847	\$88,326	N/A	N/A	18%
25710 Personnel Services; Supervision of Personnel Services	\$0	\$45,176	\$150,222	\$147,583	N/A	227%	-2%
25730 Personnel Services; Personnel Services	\$0	\$0	\$91,385	\$86,879	N/A	N/A	-5%
25750 Personnel Services; Health Services	\$3,017	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$215	\$0	N/A	N/A	-100%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$1,399	\$1,806,395	\$1,179,487	N/A	> 500%	-35%
25820 Administrative Technology Services; Systems Analysis And Planning	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25850 Administrative Technology Services; Network Support	\$0	\$212,679	\$0	\$0	N/A	-100%	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$12,455	\$10,395	N/A	N/A	-17%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$168,091	\$34,360	\$425	N/A	-100%	-99%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
M S D Decatur Township (5300)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25920 Ditch Assessments	\$0	\$0	\$34,439	\$34,385	N/A	N/A	0%
25990 Other Support Services, Central	\$6,244	\$0	\$0	\$0	-100%	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$63,814	\$96,061	\$97,779	\$100,413	57%	5%	3%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,332,372	\$4,616,509	\$4,083,940	\$4,024,490	73%	-13%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,741	\$67,953	\$84,703	\$114,201	249%	68%	35%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$808,964	\$1,619,230	\$84,058	\$391,608	-52%	-76%	366%
26499 2007 Account Code - Other	\$895,354	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$3,609	\$0	\$2,791	N/A	-23%	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$314,351	\$347,945	\$180,349	\$171,298	-46%	-51%	-5%
26700 Operation and Maintenance of Plant Services; Insurance	\$243,639	\$535,550	\$610,038	\$596,843	145%	11%	-2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$883,450	\$235,840	\$0	\$0	-100%	-100%	N/A
27010 Student Transportation; Service Area Direction	\$261,070	\$510,872	\$292,312	\$294,276	13%	-42%	1%
27100 Student Transportation; Vehicle Operation	\$1,746,932	\$1,917,103	\$1,593,600	\$1,706,103	-2%	-11%	7%
27200 Student Transportation; Monitoring Services	\$62,971	\$42,388	\$229,101	\$213,315	239%	403%	-7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$674,809	\$932,234	\$940,430	\$836,519	24%	-10%	-11%
27400 Student Transportation; Purchase of School Buses	\$929,907	\$539,453	\$32,552	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$67,659	\$72,609	\$36,552	\$44,759	-34%	-38%	22%
27900 Student Transportation; Other Student Transportation Services	\$406,334	\$634,620	\$6,609	\$175	-100%	-100%	-97%
31100 Food Services Operations; Service Area Direction	\$182,793	\$296,705	\$422,182	\$411,283	125%	39%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,895,065	\$1,220,167	\$1,306,430	\$1,386,614	-27%	14%	6%
31300 Food Services Operations; Food Delivery	\$5,266	\$0	\$0	\$0	-100%	N/A	N/A
31400 Food Services Operations; Food Purchases	\$0	\$1,202,378	\$1,350,882	\$1,491,685	N/A	24%	10%
31900 Other Food Services	\$109,940	\$254,013	\$288,124	\$341,049	210%	34%	18%
Overhead and Operational Total	\$14,251,371	\$17,775,092	\$15,697,671	\$15,031,300	5%	-15%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33200 Community Recreation	\$155,863	\$178,958	\$164,856	\$142,222	-9%	-21%	-14%
33300 Civic Services	\$7,490	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$291,185	\$293,802	\$247,030	\$243,866	-16%	-17%	-1%
33990 Other Community Services; Other	\$297,997	\$145,690	\$34,719	\$40,889	-86%	-72%	18%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$898,172	\$350,891	\$73,869	\$16,224	-98%	-95%	-78%
43000 Facilities Acquisition and Construction; Professional Services	\$52,464	\$87,598	\$4,759	\$43,216	-18%	-51%	> 500%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$92,952	\$169,572	\$730,690	\$404,201	335%	138%	-45%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$634,800	\$0	\$0	\$0	-100%	N/A	N/A
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	-\$15,610	\$0	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$79,768	\$45,410	N/A	N/A	-43%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$1,871,151	\$452,173	\$552,539	\$45,701	-98%	-90%	-92%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$3,398	\$342,036	\$639,097	\$213,162	> 500%	-38%	-67%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$448,597	\$173,401	\$207,182	\$132,824	-70%	-23%	-36%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$13,860	\$40,015	\$0	\$0	-100%	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$1,555,000	\$1,090,000	N/A	N/A	-30%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$53,379	\$0	\$0	N/A	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$233,161	\$196,011	N/A	N/A	-16%
52200 Debt Services; Interest on Debt; Temporary Loans	\$136,272	\$994,604	\$409,747	\$89,164	-35%	-91%	-78%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,191,651	\$2,464,922	\$5,925,000	\$5,920,000	14%	140%	0%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$6,768,839	\$6,317,727	\$6,047,498	N/A	-11%	-4%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$11,317	\$7,525	\$0	N/A	-100%	-100%
54200 Common School Fund; Principal	\$613,603	\$50,818	\$134,874	\$0	-100%	-100%	-100%
54250 Common School Fund; Interest	\$0	\$89,915	\$57,344	\$0	N/A	-100%	-100%
60700 Nonprogramed Charges; Scholarships	\$6,750	\$7,700	\$17,490	\$3,804	-44%	-51%	-78%

School Corporation Expenditures by Expenditure Type
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M S D Decatur Township (5300)

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Nonoperational Total	\$10,700,594	\$12,675,628	\$17,392,377	\$14,674,191	37%	16%	-16%
Prorated By Fund							
26491 2007 Account Code - PERF	\$466,478	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$2,269,196	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$167,499	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,616,171	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$5,907	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$54,292	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$6,579,544	\$0	\$0	\$0	N/A	N/A	N/A